CULPEPER COUNTY, VIRGINIA NOTICE OF PROPOSED HEARING ON REAL PROPERTY TAX EQUALIZED

The County of Culpeper proposes to equalize property tax levies.

- 1. Assessment Decrease: Total assessed value of real property, excluding additional assessments due to new construction or improvements to property, declined from last year's total assessed value of real property by thirteen (12.96) percent.
- 2. Increased Rate Necessary to Offset Reduced Assessment: The tax rate, including the Fire/Rescue Levy, which would levy the same amount of real estate tax as last year, when multiplied by the new total assessed value of real estate with the exclusions mentioned above, would be \$.75 per \$100 of assessed value. This rate will be known as the "increased tax rate."
- 3. Effective Tax Increase: The County of Culpeper proposes to adopt a tax rate of \$.75 per \$100 of assessed value. The difference between the increased tax rate and the proposed rate would be \$.00 per \$100, or 0 percent (0%). This difference will be known as the "effective tax rate increase."

Individual property taxes may, however, increase at a percentage greater than or less than the above percentage.

4. Proposed Total Budget Increase: Based on the proposed real property tax rate and changes in other revenues, the total budget of the County of Culpeper will exceed last year's by four percent (3.77%).

The Board of Supervisors of Culpeper County, on Monday, April 25, 2011 at 8:00PM at the County Administration Building, 302 North Main Street, Culpeper, Virginia, will hold a public hearing to consider the appropriate tax levy on real estate, personal property, and machinery and tools for the tax year 2011. This public hearing will be open to the public and the Board of Supervisors will permit persons desiring to be heard an opportunity to present oral or written testimony within such reasonable time limits as shall be determined by the governing body. The Board of Supervisors may, at the conclusion of the public hearing, adjourn to meet and fix such tax rates at a subsequent meeting.

NOTICE OF HEARING ON PROPOSED BUDGET FOR THE YEAR ENDING JUNE 30, 2012

The Culpeper County Administrator's proposed budget synopsis is prepared and published solely for the purposes of fiscal planning and public information. Budgeted items do not represent commitments or obligations on the part of the Board of Supervisors of Culpeper County to appropriate any funds for those items. The budget consists of estimates and requests submitted to the County Administrator and his recommendations concerning those requests. Funds cannot be allocated or distributed until the Board of Supervisors appropriates them.

The Board of Supervisors of Culpeper County will hold a public hearing for the purposes of public information and fiscal planning regarding the proposed budget. The hearing will be held on Monday, April 25, 2011 at 7:00pm at the County Administration Building, at 302 North Main Street, Culpeper Virginia.

The public hearing is for the purpose of allowing the public to question and comment on the proposed operating and capital budgets. All citizens have the right to attend and share their views on the proposed budget within such reasonable time limits as shall be determined by the Board of Supervisors.

REVENUE ESTIMATES

	REVENUE ESTIMATES			
	2011-2012 PROPOSED BUDGET	2010-2011 ADOPTED BUDGET	Difference	
General Property Tax	45,575,532	45,253,785	321,747	
Other Local Taxes	7,801,000	7,718,000	83,000	
Licenses, Permits & Fees	510,600	492,700	17,900	
Fines & Forfeitures	65,000	75,000	(10,000)	
Use of Money & Property	84,823	83,809	1,014	
Charges for Services	783,259	879,258	(95,999)	
Recovered Costs	20,251	19,299	952	
Miscellaneous	298,000	294,000	4,000	
Inter Governmental	10,126,314	10,014,682	111,632	
Fund Balance – unreserved	5,080,100	3,435,647	1,644,453	
Fund Balance – reserved	0	1,075,000	(1,075,000)	
Total General Fund	70,344,879	69,341,180	1,003,699	
Piedmont Tech	92,647	49,756	42,891	
Human Services Fund	10,368,423	9,864,347	504,076	
E911 Fund	2,381,787	2,130,477	251,310	
Capital Improvement Fund	30,000	2,500,000	(2,470,000)	
School Fund	70,267,298	67,231,603	3,035,695	
School Food Services Fund	3,376,095	3,305,885	70,210	
School Capital Improvements Fund	0	1,200,000	(1,200,000)	
Debt Service Fund	7,377,953	7,717,836	(339,883)	
Airport Fund	1,010,592	1,406,000	(395,408)	
Landfill Fund	1,519,495	1,701,421	(181,926)	
Water & Sewer Fund	4,841,580	1,222,973	3,618,607	
Less Inter-fund Transfers	(40,937,827)	(41,748,277)	810,450	
TOTAL ESTIMATED REVENUES	130,672,922	125,923,201	4,749,721	
EXPENDITURE ESTIMATES				
DEPARTMENT	2011-2012 PROPOSED	2010-2011 ADOPTED	Difference	

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DEPARTMENT	2011-2012 PROPOSED BUDGET	2010-2011 ADOPTED BUDGET	Difference
Board of Supervisors	262,967	262.898	69
County Administrator	324,231	327,193	(2,962)
County Attorney	229,724	234,069	(4,345)
Human Resources	161,357	159,538	1,819

Procurement	212,005	209,981	2,024
Auditor	56,000	56,000	0
Commissioner of Revenue	542,003	531,738	10,265
County Reassessment	417,368	409,818	7,550
Board of Equalization	14,763	14,763	0
Treasurer	461,414	455,346	6,068
Finance	413,823	400,941	12,882
Information Services	396,908	393,868	3,040
IT: Records Mgmt. Division	196,666	167,696	28,970
Internal Service Funds	17,000	17,000	0
Electoral Board	150,649	41,691	108,958
Registrar	116,091	113,997	2,094
Circuit Court	85,868	81,784	4,084
Magistrate's Office	3,100	3,100	0
Circuit Court Clerk	621,863	576,800	45,063
Law Library	15,000	15,000	0
Crime Victim's Assistance Program	107,256	105,436	1,820
General District Court	18,240	18,240	0
Juvenile & Domestic Relations Court	20,330	20,330	0
Bailiff's (Court Security)	631,578	616,160	15,418
Commissioner of Accounts	1,950	1,950	0
Commonwealth Attorney	705,861	698,161	7,700
Criminal Justice Services	405,905	379,998	25,907
EMS Council	9,786	9,786	. 0
Fire and Rescue	1,966,874	1,346,189	620,685
State Forest	9,939	9,939	0
Sheriff	4,498,271	4,557,304	(59,033)
Jail	2,595,714	2,536,150	59,564
Outside Jail Services	200,000	170,000	30,000
Juvenile Probation	471,300	474,600	(3,300)
Supervision Plan Services	49,288	51,892	(2,604)
VSTOP Grant	79,777	78,765	1,012
Building Inspections	455,201	456,567	(1,366)
Building Inspections - Green	202,190	0	202,190
Animal Services	565,868	556,126	9,742
Medical Examiner	700	700	0,: \(\bar{\bar{\bar{\bar{\bar{\bar{\bar{
Emergency Services	2,066,929	1,801,887	265,042
General Properties	1,107,238	1,068,184	39,054
Local Health Department	316,203	316,203	00,007
Community Services	310,998	255,519	55,479
Cable TV	102,275	101,913	362
Culpeper Youth Network	3,407,604	3,408,717	(1,113)
OPTIONS	188,151	186,773	1,378
Community College	1,000	0	1,000
Parks and Recreation	331,775	283,510	48,265
Community Complex	246,095	227,059	19,036
Library	855,225	789,537	65,688
Planning and Zoning	583,285	604,117	(20,832)
Chamber of Commerce	0	0	(20,002)
Zoning Board	4,500	4,844	(344)
Economic Development	957,106	916,679	40,427
Soil & Water	35,000	35,000	0
Extension Office	155,548	155,548	0
Non-departmental	359,156	194,166	164,990
Debt Service	684,136	681,733	2,403
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Total General Government	29,407,052	27,592,903	1,814,149

Piedmont Tech	92,647	49,756	42,891
Human Services Fund	10,368,423	9,864,347	504,076
E911 Fund	2,381,787	2,130,477	251,310
Capital Improvement Fund	30,000	2,500,000	(2,470,000)
School Fund	70,267,298	67,231,603	3,035,695
School Food Services Fund	3,376,095	3,305,885	70,210
School Capital Improvements Fund	0	1,200,000	(1,200,000)
Debt Service Fund	7,377,953	7,717,836	(339,883)
Airport Fund	1,010,592	1,406,000	(395,408)
Landfill Fund	1,519,495	1,701,421	(181,926)
Water & Sewer Fund	4,841,580	1,222,973	3,618,607
TOTAL ESTIMATED			
EXPENDITURES	130,672,922	125,923,201	4,749,721

The increases to the overall FY12 budget are largely attributed to increases of state and federal funding to the Culpeper County Schools and Culpeper County Department of Human Services. The capital expenditures increases are due to a state budget increase for a waterline to Coffeewood Correctional Center.

Notice of Proposed Tax Rates

Pursuant to the Code of Virginia, Section 58.1-3007, a public hearing on the proposed tax rates for calendar year 2011, will be held Monday, April 25, 2011, at 8:00pm in the County Administration Building, at 302 North Main Street, Culpeper, Virginia. All hearings shall be open to the public. The Board of Supervisors shall permit persons desiring to be heard an opportunity to present oral testimony within such reasonable time limits as shall be determined by the Board.

County of Culpeper CY2011 Tax Classifications and Proposed Rates

Year 2010 Levy	Real Estate Tax \$0.65	Fire/Rescue Levy \$0.00	Property Tax \$3.50	PP Tax Recreational \$2.50	Aircraft \$.63	Machinery and Tools \$2.00
2011 Proposed Levy	\$0.68	\$0.07	\$3.50	\$2.50	\$.63	\$2.00

All levies are per one hundred dollars of assessed valuation at fair market value.

Following the public hearing, the Board of Supervisors may fix an appropriate tax levy for real estate, personal property, aircraft, and machinery and tools for the calendar year 2011.

The Board of Supervisors is not obligated to adopt the proposed tax rates but may increase or decrease them as it deems necessary or adjourn to subsequently meet and fix tax levies not later than June 30, 2011.

A copy of the proposed budget is on file in the Office of the County Administrator of Culpeper County, Virginia for public inspection.

Authorized by William C. Chase, Jr., Chairman Board of Supervisors